

REVENUE

Department.

MS SERIES.

G.O. No. 2947

Dated 10-12-1948

[Despatch Abstract.]

Administration Report - The Madras Entertainments Tax Act -
1929 - Recorded.

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2947, 10th December 1948

Administration Report—1947-48—The Madras Entertainments Tax Act, 1939—Recorded.

READ—the following paper :—

Proceedings of the Board of Revenue, Mīs. No. 1381, dated 16th October 1948.

S. RANGANATHAN, Esq., O.B.E., I.C.S.,

Commissioner of Land Revenue and Commercial Taxes.

Resolution—No. 1381, Mīs., dated 16th October 1948.

The Board submits to the Government its report on the administration of the Madras Entertainments Tax Act, 1939, during 1947-48 along with the prescribed statements.

2. The total number of entertainments held during the year was 393,759. For 383,121 entertainments (comprising over 97 per cent of the total number of entertainments) the tax was paid on the basis of returns. This method was very popular with the proprietors, being more convenient and less cumbrous. Admission by mechanical contrivance was adopted only on the Guindy Race Course as in previous years.

The tax was compounded in respect of only 19 entertainments in all during the year. These were generally small entertainments.

3. Six hundred and seventy-five entertainments were exempted under section 8 (1) and 84 under section 8 (2) of the Madras Entertainments Tax Act. The bulk of the exemptions under section 8 (1) were under sub-clauses (a) and (c).

4. The total demand for the year was Rs. 74,68,952 as against Rs. 55,23,586 in the year 1946-47. The revenue realized during the year was Rs. 72,72,404 in cash and cheques and Rs. 1,42,739 in the form of stamps. The balance at the end of the year was Rs. 53,809, of which a sum of Rs. 46,885 was subsequently collected. The percentage of balance to demand was 0.7 per cent. The collection of tax was on the whole satisfactory. There is an improvement in the revenue position when compared with the last year's figures. This is attributed to the increase in the number of stray entertainments, exhibition of popular films in the cinema theatres and to the increase in the rates of tax from January 1948.

5. There was no case in which the tax was collected with the assistance of the Revenue department under section 10 of the Act.

6. As regards offences under the Act, 1,061 offences were compounded in a total sum of Rs. 22,577, out of which a sum of Rs. 21,102 was collected. Prosecutions were launched in 94 cases, of which 66 ended in conviction and one in acquittal. The other cases were pending in the courts at the end of the year.

7. The Commercial Tax Officers received 45 appeals and one revision petition during the year and 2 were pending at the beginning of the year. Out of the 47 appeals and 1 revision petition, 41 were disposed of during the year. 1 Entertainment Tax Commissioner received and disposed of 2 revision petitions.

8. Ninety per cent of the gross proceeds of entertainments tax was paid to local bodies within whose jurisdiction the entertainments took place.

9. The working of the Act was smooth in the year under review. No legal administrative difficulty was experienced. The assistance of the Police department was not generally sought for the purpose of administration of the Act. The village officers are generally co-operating with the Commercial Tax Department.

APPENDIX I.

Statement showing the details of entertainments held in 1947-48.

Districts.	Number of entertainments held during the year 1947-48 on which tax was					Totals of columns (2) to (6).	Numl entert men exen from du the
	com- pounded.	fixed on returns furnished by proprietors.	based on admission by mechanical contrivances.	based on subscription collected from societies and clubs.	levied by means of stamps affixed to tickets.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vizagapatam ..	12	14,433	..	..	130	14,575	11
East Godavari ..	..	19,774	..	..	143	19,917	11
West Godavari ..	..	13,738	..	..	..	13,738	7
Krishna ..	..	14,565	..	..	777	15,342	13
Guntur ..	..	15,634	..	..	..	15,634	24
Kurnool ..	..	10,317	..	..	82	10,399	6
Bellary ..	..	5,189	..	..	3,009	8,198	13
Anantapur ..	..	8,769	..	..	94	8,863	8
Cuddapah ..	..	4,839	..	..	206	5,045	16
Chittoor ..	..	11,540	..	..	152	11,692	16
Nellore ..	..	6,750	..	..	35	6,785	23
Chingleput ..	..	17,032	..	..	..	17,078	25
South Madras ..	..	6,713	..	..	..	6,716	173
North Madras ..	..	12,104	..	..	..	12,104	110
North Arcot ..	..	25,541	..	10	..	25,559	18
South Arcot ..	..	12,507	..	2	..	12,509	6
Tanjore ..	..	18,295	..	..	..	18,295	3
Tiruchirappalli ..	..	52	..	..	22	18,374	26
Mathurai ..	..	54	..	8	205	23,770	40
Ramnad ..	..	19,772	..	..	130	19,902	22
Tirunelveli ..	..	12,537	..	38	2,922	15,497	13
Coimbatore ..	..	30,878	..	4	2,612	33,494	28
Salem ..	..	27,718	..	..	4	27,722	19
The Nilgiris ..	..	8,503	..	..	..	8,503	34
Malabar ..	1	14,338	..	..	..	14,339	35
South Kanara ..	..	6,709	..	..	..	6,709	66
Total ..	19	3,83,121	24	64	10,531	3,93,769	756

APPENDIX II.

Demand, collection and balance statement of entertainment tax during the year 1947-48.

District.	Amount of tax collected in the year.									
	Total demand of tax in the year.		Cash and cheques.		Stamps.		Total.		Refunds.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatnam ..	1,191	2,54,198	1,181	2,51,936	1,181	2,51,936	1,181	2,51,936	1,181	2,51,936
East Godavari ..	1,380	2,98,779	96	2,98,409	96	2,98,409	1,380	2,98,779	96	2,98,409
West Godavari ..	236	1,95,781	286	1,95,017	236	1,95,017	236	1,95,781	286	1,95,017
Krishna ..	461	3,09,665	461	3,08,990	461	3,08,990	461	3,09,665	461	3,08,990
Guntur ..	180	2,78,805	180	2,78,474	180	2,78,474	180	2,78,805	180	2,78,474
Kurupol ..	357	1,43,993	357	1,43,643	357	1,43,643	357	1,43,993	357	1,43,643
Rayachoti ..	501	1,43,012	449	1,42,406	449	1,42,406	501	1,43,012	449	1,42,406
Anantapur ..	249	1,21,573	249	1,20,433	249	1,20,433	249	1,21,573	249	1,20,433
Tadipatri ..	1,084	1,05,398	1,084	1,05,398	1,084	1,05,398	1,084	1,05,398	1,084	1,05,398
Chilakalur ..	1,162	1,07,137	1,162	1,07,137	1,162	1,07,137	1,162	1,07,137	1,162	1,07,137
Nellore ..	35,509	4,44,866	35,509	4,44,866	35,509	4,44,866	35,509	4,44,866	35,509	4,44,866
Chingelput ..	8,665	5,10,987	8,665	5,10,987	8,665	5,10,987	8,665	5,10,987	8,665	5,10,987
North Madras ..	7,848	4,64,804	6,986	4,62,416	6,986	4,62,416	7,848	4,64,804	6,986	4,62,416
North Arcot ..	13	3,85,682	13	3,85,682	13	3,85,682	13	3,85,682	13	3,85,682
South Arcot ..	2	1,00,850	2	1,00,850	2	1,00,850	2	1,00,850	2	1,00,850
Tanjore ..	3	2,00,657	3	2,00,657	3	2,00,657	3	2,00,657	3	2,00,657
Tiruchirappalli ..	3,33	3,33,279	33	3,31,711	33	3,31,711	3,33	3,33,279	33	3,31,711
Madurai ..	2,717	5,20,471	2,717	5,20,471	2,717	5,20,471	2,717	5,20,471	2,717	5,20,471
Ramanthapur ..	916	2,68,781	916	2,68,781	916	2,68,781	916	2,68,781	916	2,68,781
Tirumalpet ..	319	2,70,638	319	2,70,638	319	2,70,638	319	2,70,638	319	2,70,638
Tirunelveli ..	816	4,12,005	816	4,12,005	816	4,12,005	816	4,12,005	816	4,12,005
Tamil Nadu ..	9	96,698	9	96,698	9	96,698	9	96,698	9	96,698
The Nilgiris ..	295	2,05,410	295	2,05,410	295	2,05,410	295	2,05,410	295	2,05,410
Malabar ..	1,105	1,31,180	1,105	1,31,180	1,105	1,31,180	1,105	1,31,180	1,105	1,31,180
South Kanara ..	68,795	74,05,157	68,795	74,05,157	68,795	74,05,157	68,795	74,05,157	68,795	74,05,157
Total ..	1,105	74,05,157	1,105	74,05,157	1,105	74,05,157	1,105	74,05,157	1,105	74,05,157

Rs. 8 ordered to be written off.
 † and ‡ = Revised figures furnished by the Commercial Tax Officer.
 § Rs. 54 is covered by exemption.
 ¶ Rs. 198 deducted as erroneous demand.

APPENDIX III (a).

Statement showing offences detected and compounded under the Madras Entertainment Tax Act during 1947-48.

Districts.	Nature of offences detected and compounded.							Total compounded fees.	
	Offences under section					Offences under rule 54, etc.	Contravention of conditions in permits and certificates.	Levied.	Collected.
	14 (a).	14 (b).	14 (c).	14 (d).	11 (3).				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								RS.	RS.
Vizagapatnam ..	9	1	..	22	..	..	..	1,185	1,155
East Godavari ..	6	10	1	27	..	..	12	1,740	1,720
West Godavari ..	17	48	1	5	..	8	33	1,266	936
Krishna ..	6	11	1	8	..	3	7	462	457
Guntur ..	2	22	..	25	..	7	..	954	749
Kurnool ..	..	..	..	34	..	..	..	1,591	1,591
Bellary ..	92	..	..	56	..	..	..	1,500	1,320
Anantapur ..	10	6	2	6	..	..	..	485	480
Cuddapah ..	..	..	..	20	..	..	..	494	494
Chittoor ..	..	27	..	..	..	..	15	349	327
Nellore ..	..	..	8	..	..	..	8	900	900
Chingleput ..	..	6	8	6	..	14	..	515	515
South Madras ..	..	1	..	..	..	3	..	70	70
North Madras ..	2	3	..	9	..	..	..	235	235
North Arcot ..	2	6	1	4	..	8	..	730	730
South Arcot ..	..	..	20	..	..	..	1	1,480	1,245
Tanjore ..	18	1	1	8	..	9	35	902	902
Tiruchirappalli ..	4	2	..	4	..	..	4	200	125
Mathurai ..	9	2	..	2	..	8	4	1,550	1,550
Ramanad ..	..	2	3	54	..	56	32	2,032	1,875
Tirunelveli ..	2	5	4	10	..	6	..	810	785
Coimbatore ..	29	24	1	51	2	26	8	1,916	1,916
Salem ..	..	1	7	..	..	10	1	755	755
The Nilgiris ..	..	2	..	..	..	..	..	..	..
Malabar ..	1	2	..	1	..	..	..	85	85
South Kanara ..	..	1	3	3	..	..	7	385	385
Total ..	149	170	67	354	2	156	163	22,577	21,102
	1,061								

APPENDIX III (b).

Statement showing the offences detected and prosecuted under the Madras Entertainments Tax Act during 1947-48.

Districts.	Nature of offences detected.						Disposed of.		
	Offences under section					Other offences under rule 54, etc.	Contravention of certificates or permits.	Convicted.	Acquitted.
	14 (a).	14 (b).	14 (c).	14 (d).	11 (3).				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Vizagapatnam ..	..	..	..	1	..	..	..	1	..
East Godavari ..	..	1	..	..	..	2	..	..	3
West Godavari ..	..	2	..	..	..	..	..	2	..
Krishna ..	..	..	..	..	..	..	..	..	..
Guntur ..	..	3	..	..	..	..	..	..	3
Kurnool ..	..	..	..	34	..	..	..	34	..
Bellary ..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	3	..	..	..	..	..	2	1
Nellore ..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	1	..	..	..	1	..
South Madras ..	..	..	..	..	..	..	..	..	..
North Madras ..	..	2	..	..	..	..	..	1	1
North Arcot ..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	4	..	..	..	1	..	4	1
Tiruchirappalli ..	..	..	..	..	..	..	..	..	..
Mathurai ..	..	..	..	..	..	..	..	1	..
Ramanad ..	..	1	1	1	..	..	..	1	2
Tirunelveli ..	1	..	..	..	..	..	..	1	..
Coimbatore ..	3	3	15	1	..	3	..	13	12
Salem ..	..	..	..	4	2	1	..	4	1
The Nilgiris ..	..	1	1	..	..	..	..	1	1
Malabar ..	..	..	..	..	..	..	..	..	..
South Kanara ..	1	..	..	..	..	..	1	1	1
Total ..	5	20	17	42	2	7	1	66	27

Statement showing the number of entertainments exempted from payment of tax under the Madras Entertainments Tax Act during 1947-48.

Districts.	(1)	Number of entertainments exempted under section 6				(5)	(6)	(7)	(8)	(9)	(10)	(11)
		(a).	(b).	(c).	(d).							
Zagazagan	10	7	1	1	1	10	1	1	4	Refunded under section 9.		
East Godavari	10	7	1	1	1	10	1	1	4			
Tahna	6	6	1	1	1	10	1	1	3			
Intur	6	6	1	1	1	10	1	1	3			
Manjap	18	18	1	1	1	18	1	1	1			
Manjap	16	16	1	1	1	16	1	1	1			
Uttur	10	10	2	3	3	15	1	1	1			
Allore	10	10	4	8	1	23	1	1	1			
Anglep	18	18	4	8	1	22	1	1	1			
With Madras	71	98	26	36	1	183	4	40	1			
With Arcot	17	106	1	18	1	106	4	10	1			
Major	22	22	3	26	1	44	2	4	1			
North Arcot	19	19	2	21	1	37	1	1	1			
Madras	6	6	4	10	2	18	6	1	1			
Madras	16	16	2	18	1	22	6	1	1			
Madras	32	32	3	35	1	68	8	1	1			
Madras	42	42	3	45	1	88	8	1	1			
Total	487	811	81	811	81	1088	84	13	4	Collected by Revenue department under section 10.		

APPENDIX V.

Statement showing the number of appeals received and disposed of by the Commercial Tax Officers under the Madras Entertainments Tax Act during 1947-48.

Number of appeals	
Pending at the beginning of the year.	(2)
Received in the year.	(3)
Disposed of in the year.	(4)
Pending on 1st March 1948.	(5)
Reasons for pending.	(6)
Remarks.	(7)

Order—No. 2947, Revenue, dated 10th December 1948.

Recorded.

2. The administration of the Act and the collection of the tax continued to be satisfactory.

(By order of His Excellency the Governor)

V. K. RAO,
Deputy Secretary to Government.

To the Board of Revenue (Commercial Taxes).
„ the Deputy Commissioners of Commercial Taxes.
„ the Accountant-General.
„ the Finance Department.
„ the Local Administration Department.
„ all Commercial Tax Officers.

/ True copy /

R. Thiagarajan
Spk. Secy. to Govt.
Revenue Secy. to Govt.